

AN ACT

ENTITLED, An Act to provide a procedure for the collection of delinquent taxes on leased sites and to revise the notice and publication of delinquent taxes.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

Section 1. That § 10-9-13.1 be amended to read as follows:

10-9-13.1. The county treasurer shall collect the tax imposed by this chapter upon mobile homes and buildings located on leased sites within sixty days after the notification and publication as provided by §§ 10-22-1 and 10-22-2 that the taxes are delinquent is given to the owner and conditional vendor. However, no distress warrant may be issued unless the owner and conditional vendor received notice of the delinquency at least forty-five days prior to the issuance of the distress warrant.

Section 2. That § 10-22-1 be amended to read as follows:

10-22-1. Between the first and fifteenth day of November in each year, the county treasurer shall prepare and mail a statement to each person owing mobile home taxes or taxes on a building located on a leased site which are delinquent, except those entered on the uncollectible mobile home tax list or owing by persons known to the treasurer to be dead. The statement shall show the amount of the delinquent mobile home taxes or delinquent taxes on a building located on a leased site computed to the date of the statement and shall notify the person owing the delinquent taxes that unless the delinquent taxes are paid in full on or before the thirtieth day of November, a penalty of one dollar shall be added each year to the delinquent taxes and a notice of the delinquent taxes shall be published in the official newspapers of the county during the week next preceding the third Monday in December.

Section 3. That § 10-22-2 be amended to read as follows:

10-22-2. During the week next preceding the third Monday in December in each year, the county treasurer shall publish in each of the official newspapers of the county, the name of each person

whose mobile home taxes or taxes on a building located on a leased site are delinquent. The notice shall contain the name of each taxpayer owing delinquent mobile home taxes or delinquent taxes on a building located on a leased site and the aggregate amount, including interest and penalty, remaining unpaid. The notice does not need to include the name of any delinquent taxpayer known to the county treasurer to be dead. The county treasurer shall charge and collect in addition to the taxes, penalty and interest, the sum of one dollar against each person whose name appears in the publication. The county treasurer shall deposit the money collected into the county treasury. The county shall pay the publisher of the notice the sum of thirty-three cents for each name appearing in the notice.

Section 4. That § 10-22-3 be repealed.

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I certify that the attached Act
originated in the

HOUSE as Bill No. 1146

Chief Clerk

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Speaker of the House

Attest:

Chief Clerk

President of the Senate

Attest:

Secretary of the Senate

House Bill No. 1146

File No. _____

Chapter No. _____

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Received at this Executive Office
this _____ day of _____ ,

20____ at _____ M.

By _____
for the Governor

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The attached Act is hereby
approved this _____ day of
_____, A.D., 20____

Governor

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STATE OF SOUTH DAKOTA,
ss.

Office of the Secretary of State

Filed _____, 20____
at _____ o'clock __ M.

Secretary of State

By _____
Asst. Secretary of State